

**UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT**

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No: 08-1593

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In re: H&R Block Securities Litigation,

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Horizon Asset Management Inc.,

Plaintiff - Appellant

Michael Nettie; Iron Workers Local 16 Pension Fund; Feivel Gottlieb; Adele Lebowitz; Phyllis  
J. Winters; Doris Staehr; Raymond J. Kadigian; Momentum Partners; Stephen T. Hibbard,

Plaintiffs

v.

H&R Block, Inc.; Mark A. Ernst; William L. Trubeck,

Defendants - Appellees

Frank J. Cotroneo; James W. Yabuki; Bret G. Wilson; Thomas M. Bloch; Donna R. Ecton;  
Henry F. Frigon; Roger W. Hale; Louis W. Smith; Rayford Wilkins, Jr.; David Baker Lewis; Len  
J. Lauer; G. Kenneth Baum; Tom D. Seip; Jeffrey E. Nachbor; Melanie K. Coleman,

Defendants

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No: 08-1670

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In re: H&R Block Securities Litigation,

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Horizon Asset Management Inc.; Michael Nettie,

Plaintiffs

Iron Workers Local 16 Pension Fund,

Plaintiff - Appellant

Feivel Gottlieb; Adele Lebowitz; Phyllis J. Winters; Doris Staehr; Raymond J. Kadigian,

Plaintiffs

Momentum Partners,

Plaintiff - Appellant

Stephen T. Hibbard,

Plaintiff

v.

H&R Block, Inc.; Mark A. Ernst; William L. Trubeck; Frank J. Cotroneo; James W. Yabuki;  
Bret G. Wilson; Thomas M. Bloch; Donna R. Ecton; Henry F. Frigon; Roger W. Hale; Louis W.  
Smith; Rayford Wilkins, Jr.; David Baker Lewis; Len J. Lauer; G. Kenneth Baum; Tom D. Seip;  
Jeffrey E. Nachbor; Melanie K. Coleman,

Defendants - Appellees

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Appeal from U.S. District Court for the Western District of Missouri - Kansas City  
(4:06-cv-00236-ODS)  
(4:06-cv-00236-ODS)

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### **JUDGMENT**

These appeals from the United States District Court were submitted on the record of the district court, briefs of the parties and were argued by counsel.

After consideration, it is hereby ordered and adjudged that the judgment of the district court in these causes is affirmed in part, reversed in part, and remanded to the district court for proceedings consistent with the opinion of this court.

September 09, 2009

Order Entered in Accordance with Opinion:  
Clerk, U.S. Court of Appeals, Eighth Circuit.

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/s/ Michael E. Gans